

# PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).  
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.

- File this petition within 150 DAYS after the original filing date of the taxpayer notice of claim if dissatisfied with the Assessor's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent has not represented the taxpayer at the Assessor level.
- Complete Items 1 through 8 where applicable.

1. COUNTY Cochise BOOK/MAP/PARCEL 407 - 14 - 004 A ACCOUNT NUMBER 21

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION The S2 of the Fllw Desc PCL POR of Lot 7

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL  
Edward Owens  
4950 W. Prince RD.  
Mc Neal AZ 85617

4. MAIL DECISION TO:  
Edward Owens  
4950 W. Prince RD.  
Mc NEAL AZ 85617

5. COMPLETED BY: (Owner, Agent, or Attorney) Edward OWENS  
4950 W. Prince RD.  
McNEAL AZ 85617 (520) 456-5795  
TELEPHONE NUMBER

AGENTS ONLY: State Board of Appraisal # \_\_\_\_\_ SBOE # \_\_\_\_\_ (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the book, map and parcel number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

THIS PETITION IS BASED ON THE FOLLOWING METHOD(S) OF VALUATION: MARKET ☒ COST ☐ INCOME ☐

FAIR MARKET VALUE  
LIKE PROPERTIES  
ALSO PURCHASE PRICE ALSO PREVIOUS TAX

## TAX OFFICER'S PROPOSED CORRECTION

2011 TAX YEAR	LEGAL CLASS 03	LAND FCV: 15,040
		IMPS. FCV: 30,011
	ASSMT. RATIO 10.0	TOTAL FCV: 53,379
		TOTAL LPV: 53,379
2010 TAX YEAR	LEGAL CLASS 3	LAND FCV: 11,548
		IMPS. FCV: 11,375
	ASSMT. RATIO 10.0	TOTAL FCV: 115,483
		TOTAL LPV: 113,753
2009 TAX YEAR	LEGAL CLASS 3	LAND FCV: 11,131
		IMPS. FCV: 104,195
	ASSMT. RATIO 10	TOTAL FCV: 115,483
		TOTAL LPV: 113,753

## OWNER'S OPINION OF VALUE

<u>2011</u> TAX YEAR	LEGAL CLASS 3	LAND FCV: 8,000
		IMPS. FCV: 5,000
	ASSMT. RATIO 10	TOTAL FCV: 13,000
		TOTAL LPV: 13,000
<u>2010</u> TAX YEAR	LEGAL CLASS 3	LAND FCV: 2,000
		IMPS. FCV: 5,000
	ASSMT. RATIO 10	TOTAL FCV: 13,000
		TOTAL LPV: 13,000
<u>2009</u> TAX YEAR	LEGAL CLASS 3	LAND FCV: 8,000
		IMPS. FCV: 5,000
	ASSMT. RATIO 10	TOTAL FCV: 13,000
		TOTAL LPV: 13,800

8. I hereby request that the proposed correction described above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

- ☐ IN PIMA AND MARICOPA COUNTIES ONLY:  
Check here if you want this appeal to be heard on the record and submit any additional written or typed information with this form. This means that neither you nor the assessor will appear in person before the State Board of Equalization to offer oral testimony.

X [Signature] 3/20/11  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION: _____				
DATE RECEIVED _____ DATE DECISION MAILED _____ CHAIRMAN OR CLERK OF THE BOARD _____				

# TAXPAYER NOTICE OF CLAIM

FOR OFFICIAL USE ONLY

Filed with the following tax officer:

Pursuant to A.R.S. § 42-16254

- ☐ COUNTY ASSESSOR based on valuation or classification.  
☐ DEPARTMENT OF REVENUE based on valuation or classification.  
☐ COUNTY BOARD OF SUPERVISORS based on error of tax rate.

DATE FILED: \_\_\_\_\_

NOTE: IF MAILED, SEND CERTIFIED

DATE RECEIVED 12/29/10

NUMBER 2011/1229001

1. COUNTY Cochise BOOK/MAP/PARCEL 407 - 14 - 004  
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE ☐ AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).  
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: The S2 of the flw Desc PCL POR of Lot 7  
 4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:

Edward Owens  
4950 W. Prince RD.  
McNeal AZ 85617

4B. MAIL DECISION TO:

Edward Owens  
4950 W. Prince RD.  
McNeal AZ 85617

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

Fair Market Value is  
incorrect

ARS 28-7091

6. COMPLETED BY: (Owner, Agent, or Attorney)

Edward Owens  
 NAME/COMPANY NAME  
4950 W. Prince RD.  
 ADDRESS  
McNeal AZ 85617  
 CITY STATE ZIP  
520) 456-5795  
 TELEPHONE

2011 TAX YEAR	LEGAL CLASS <u>03</u>	LAND FCV: <u>15,040</u>
	ASSMT. RATIO <u>10.0</u>	IMPS. FCV: <u>30,011</u>
		TOTAL FCV: <u>53,379</u>
2010 TAX YEAR	LEGAL CLASS <u>3</u>	LAND FCV: <u>11,548</u>
	ASSMT. RATIO <u>10.0</u>	IMPS. FCV: <u>11,375</u>
		TOTAL FCV: <u>115,483</u>
2002 TAX YEAR	LEGAL CLASS <u>02.R</u>	LAND FCV: <u>8,071</u>
	ASSMT. RATIO <u>12.0</u>	IMPS. FCV: <u>19,669</u>
		TOTAL FCV: <u>23,912</u>
		TOTAL LPV: <u>23,912</u>

AGENTS ONLY:

STATE BOARD OF APPRAISAL # \_\_\_\_\_

SBOE # \_\_\_\_\_

Include a current Agency Authorization Form (82130AA) with this notice.

(PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number or tax roll number in this claim. A description of the claim and evidence to support the claim is provided.

SIGNATURE OF OWNER OR REPRESENTATIVE

DATE

TELEPHONE

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICER'S USE ONLY

- ☐ TAX OFFICER CONSENTS TO CLAIM OF ERROR.  
☒ TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

STATUTES QUOTED IN BASIS CONCERNS CONDEMNATION AND EMINENT DOMAIN. THE ASSESSOR IS GOVERNED BY TITLE 42 OF THE ARS. ARS 42-16251 PRECLUDES THE ASSESSOR FROM MAKING CHANGES TO ASSESSMENT THROUGH THE NOTICE OF CLAIM PROCESS THAT REQUIRES THE EXERCISE OF DISCRETION, OPINION, OR JUDGMENT. OPINION OF VALUE CAN ONLY BE CHANGED THROUGH THE APPEAL PROCESS.

☐ NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the Tax Officer. (See instructions)

Date 2/16/11 Time 10:00 AM ASSESSOR'S OFC. 1415 MELODY LN. BLDG B, BISBEE, AZ (TELEPHONIC MEETING IS ACCEPTABLE.)

Signature of Tax Officer's Representative

TED OFFUTT, DEPUTY ASSESSOR

Name and title of Tax Officer's Representative (Please Print or Type)

Date

520 ) 432-8650  
 Telephone